IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:

Toshihiro KEISHIMA, et al.

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Examiner:

Philip H. Leung

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8861-516US (P31810-01)

Title:

Induction Heating Coil

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

The following amendment and remarks are submitted in response to the Notice of Non-Compliant Amendment dated July 5, 2006. This response is being timely submitted on or before August 5, 2006.

Please amend the above-identified application, without prejudice, as follows:

Amendments to the Claims:

page 2

Remarks:

page 6; and

Conclusion:

page 6.